



# PETITION TO THE INDIANA BOARD OF TAX REVIEW FOR REVIEW OF ASSESSMENT

State Form 42936 (R3 / 7-03)

Prescribed by the Indiana Board of Tax Review

## FORM 131

**THIS PETITION MUST BE FILED WITH THE  
COUNTY ASSESSOR**

**PETITION NUMBER**

\_\_\_\_ - \_\_\_\_ - \_\_\_\_ - 1 - \_\_\_\_ - \_\_\_\_ - \_\_\_\_  
Co. Dist. Yr. Prop. Sequence  
Class

### READ IMPORTANT FILING INFORMATION BEFORE COMPLETING THIS FORM

#### FILING INFORMATION

**AN ORIGINAL AND ONE COPY OF THIS PETITION MUST BE FILED WITH THE COUNTY ASSESSOR**

**WHO MAY FILE THIS FORM:** This form may be used by taxpayers, Township Assessors, and County Assessors to appeal assessments of real and personal property. The County Assessor must serve the taxpayer with a copy of this form if it is filed by the Township Assessor. The County Assessor must serve the taxpayer and township assessor with a copy of this form if it is filed by the County Assessor. Ind. Code § 6-1.1-15-3(f).

**FILING DEADLINE:** The Indiana Board of Tax Review will review the action of the County Property Tax Assessment Board of Appeals if this petition is filed with the County Assessor within 30 days after the Notification of Final Assessment Determination is given to the taxpayer. Ind. Code § 6-1.1-15-3.

**MULTIPLE PARCELS OR TYPES OF PROPERTY:** Petitioners wishing to appeal more than one parcel must file a separate petition form for each parcel. Petitioners wishing to appeal both personal and real property assessments for the same parcel must complete a separate petition form for each type of property. Please attach a list of related parcels currently under appeal.

**ATTACHMENTS TO THIS PETITION:** A copy of the underlying Form 130 petition, and a copy of the Notification of Final Assessment Determination (Form 115) must be attached to this petition.

#### GENERAL INSTRUCTIONS

1. Please print or type.
2. The petitioner must complete Section I, Section II, Section III, and Section IV of this petition.
3. The petition must be signed by the petitioner or an authorized representative. A representative must attach a notarized power of attorney **unless** the representative is an attorney licensed to practice law in Indiana, or a duly authorized employee or corporate officer of the taxpayer.  
Is a power of attorney attached? ☐ Yes ☐ No
4. Certified Tax Representatives must attach a Tax Representative Disclosure Statement. 52 IAC 1-2-2.
5. Notify the County Assessor and the Indiana Board of Tax Review of any change in your mailing address or telephone number subsequent to the filing of this petition.

**FAILURE TO FOLLOW INSTRUCTIONS:** If the petitioner does not comply with the instructions for completing this petition, the Indiana Board of Tax Review will return the form to the petitioner and will describe the defect to the petitioner. The petitioner will then have 30 days from the date of notice of defect to correctly complete the form and resubmit it to the Indiana Board of Tax Review. If the resubmitted form does not comply with the instructions for completing the form, the Indiana Board of Tax Review will deny the petition. Please make use of the Checklist provided on page 4 before submitting petition.

**As a result of filing this petition, the assessment may increase, may decrease, or may remain the same.**

**Check the type of property under appeal (check only one):**

☐ Real ☐ Personal

**Is this property currently under appeal for another tax year?**

☐ Yes ☐ No

**If yes, indicate year(s) and type of appeal(s):** \_\_\_\_\_

#### SECTION I: PROPERTY AND PETITIONER INFORMATION

County	Township	Parcel or Key number (for real property)	
Address of property		City	ZIP Code
Legal description provided on Form 11 or Property Record Card (for real property), <u>or</u> business name (for personal property)		Assessment year under appeal MARCH 1, _____	
Name of property owner		Area code and telephone number of property owner	
Address of property owner		City	State ZIP Code
Name of authorized representative (if different from taxpayer)		Area code and telephone number of authorized representative	
Address of authorized representative		City	State ZIP Code

## SECTION II: GROUNDS FOR APPEAL

	Land	Improvements	Personal Property
The property described in SECTION I is currently assessed at:	\$	\$	\$
The petitioner contends that the property should be assessed at:	\$	\$	\$

### For Real Property Appeals Only:

Present use for property: \_\_\_\_\_

Use for which property was designed: \_\_\_\_\_

Classification of property (*commercial, residential, etc.*): \_\_\_\_\_

Was property sold in the last 5 years? ☐ Yes ☐ No If yes, date of sale \_\_\_\_\_; sale price \$ \_\_\_\_\_

Attach the purchase agreement, escrow statement, closing statement, or other evidence if available. If the buyer and seller were or are related or had any common business interests, attach an explanation of the relationship.

If the property was not sold but was listed for sale in the past 5 years, attach a copy of the listing agreement or other available evidence.

Has the property been appraised for any purpose (contemplation of sale or transfer, financing, refinancing, mortgage insurance, use as collateral, asset valuation) within the past 5 years? ☐ Yes ☐ No

If yes, please list all appraisals and SPECIFY the type and purpose for each, along with the valuation date and value assigned.

Is there casualty insurance on any improvements/structures located on the property? If so, please state the amount of property insurance coverage. \$ \_\_\_\_\_

If you were to sell your property, what do you estimate your 'asking price' would be? \$\_\_\_\_\_

Do you believe the market value of your property is higher or lower than the assessed value assigned to your property? \_\_\_\_\_

Do you possess evidence of the market value of your property? ☐ Yes ☐ No

If so, please identify the nature of the evidence. \_\_\_\_\_

Do you intend to present the testimony or report of a professional assessor/appraiser? ☐ Yes ☐ No

Is the property valued higher than comparable properties? ☐ Yes ☐ No If yes, attach the owner's name and the address of each comparable property and explain how the property is comparable to the petitioner's property.

**\*Please attach supplemental pages for all requested information.**

### For All Appeals:

Please explain in detail the basis of your belief that the assessed value is incorrect. This explanation must include a statement of the type(s) of evidence you intend to submit to show that the assessed value is incorrect. You are not required to submit the actual evidence you may ultimately chose to present at the hearing of your Petition. However, it is important that you realize that **specific evidence, fully supporting the assessment that you believe to be correct, must be presented at the hearing.** Consequently, it proves most beneficial to all parties, and to the fair and efficient evaluation of this Petition, that you outline the type(s) of evidence you expect to use in presenting your case. Please be careful not to simply state conclusions such as the assessment is too high, or the assessment is wrong. (Failure to provide sufficient detail in this segment will result in your Petition being returned to you for correction under the provisions of Ind. Code § 6-1.1-15-4)

**Basis of belief that assessment is incorrect:**

[illegible]

**SECTION II: GROUNDS FOR APPEAL - CONTINUED**

**Statement and outline of type(s) of evidence you intend to submit to support your belief that assessment is incorrect:**

**SECTION III: SMALL CLAIMS OPTION**

**NOTICE:**

If your property is assessed at less than \$1,000,000 this petition shall automatically be processed as a small claim and administered under the Indiana Board of Tax Review (IBTR) rules governing small claim petitions. You are strongly encouraged to review both the small claims rules and the more formal procedural rules governing non-small claims\*, available on our website at <http://www.in.gov/ibtr/>, before making the election below.

*\* IBTR rules are authorized by Indiana Code § 6-1.5-6-1 and 2, and are published in the Indiana Administrative Code at 52 IAC 2 and 3.*

**PLEASE READ THE FOLLOWING PARAGRAPHS CAREFULLY AND INDICATE YOUR DESIRED ELECTION BY CHECKING ONE OF THE TWO BOXES BELOW.**

By indicating below that you accept the small claims process, the undersigned Petitioner agrees that the administration of this Petition shall be conducted in accordance with the IBTR rules and procedures for small claims. The small claims procedures are designed to expedite the petition review process. In order to accomplish that goal the process necessarily places restrictions and limitations on how the proceedings may be conducted. By this election Petitioner specifically agrees to, and accepts, the restrictions and limitations specified by the IBTR small claims procedures.

☐ **ACCEPT SMALL CLAIMS**

By indicating below that you wish to opt-out of the small claims process, the undersigned Petitioner agrees that the administration of this Petition will be conducted in a formal adjudicatory fashion in accordance with the IBTR rules and procedures for non-small claims formal hearings. Formal hearings require significant time and resources, and typically are not resolved in the most expeditious manner. The formal hearing procedures can be legalistic in nature and include the potential application of discovery procedures similar to those established by the Indiana Trial Rules. By making this election Petitioner specifically agrees to, and accepts, that the petition will be subject to legalistic procedures, including discovery requests from all parties and their legal representatives.

☐ **OPT-OUT OF SMALL CLAIMS**

\_\_\_\_\_  
Petitioner signature

**SECTION IV: SIGNATURES****PETITIONER, TAXPAYER, OR DULY AUTHORIZED EMPLOYEE OR CORPORATE OFFICER OF THE TAXPAYER**

I certify that my entries in SECTION I and SECTION II are accurate to the best of my knowledge and belief. I also understand that by appealing my assessment, my assessment may increase, may decrease, or may remain the same

Signature of petitioner, taxpayer or duly authorized officer

Date signed (*month, day, year*)

Printed or typed name of petitioner, taxpayer or duly authorized officer

Title (*please print or type*)**TAX REPRESENTATIVE**

I certify that the entries in SECTION I and SECTION II are accurate to the best of my knowledge and belief. I certify that I have viewed this property, the property record card, and the Form 115, and that I have the authority to file this appeal on behalf of the taxpayer. I certify that I have made all necessary disclosures to my client, pursuant to 52 IAC 1-2-2.

Signature of tax representative

Date signed (*month, day, year*)

Printed or typed name of tax representative

**ATTORNEY REPRESENTATIVE**

I certify that the entries in SECTION I and SECTION II are accurate to the best of my knowledge and belief.

Signature of attorney representative

Date signed (*month, day, year*)

Printed or typed name of attorney representative

Attorney number

**FORM 131 CHECKLIST**

- ☐ I have reviewed and attached the Notification of Final Assessment Determination (Form 115)
- ☐ I have attached a copy of the Form 130
- ☐ I have reviewed the property record card (for Real Property appeals only)
- ☐ If I am appealing both real property and personal property assessments, I have filed separate petitions for each type of property
- ☐ I have checked the type of property under appeal (real or personal) on page 1
- ☐ I have identified any other pending appeals for this parcel on page 1
- ☐ I have attached all real property sales and appraisal information, as required by Section II
- ☐ I have provided a statement and outline of the type of evidence I intend to submit (Section II)
- ☐ I have explained in detail the basis for my belief that the assessment is incorrect (Section II)
- ☐ I have reviewed Section III, selected a small claims option, and provided signature
- ☐ If this petition is being filed by an authorized tax representative, a duly executed power of attorney and Tax Representative Disclosure Statement is attached
- ☐ I have completed Section I, Section II, Section III, and Section IV of this petition
- ☐ I have signed this petition (Section IV)
- ☐ If there are other related parcels currently under appeal, a listing of these parcels has been attached